



**Notice of Issuance of Interpretation of Federal Financial
Accounting Standards 10, *Clarification of Non-federal Non-entity
FBWT Classification, An Interpretation of SFFAS 1 and SFFAS 31***

AGENCY: Federal Accounting Standards Advisory Board.

ACTION: Notice.

Pursuant to 31 U.S.C. 3511(d), the Federal Advisory Committee Act (Pub. L. No. 92-463), as amended, and the FASAB Rules Of Procedure, as amended in October 2010, notice is hereby given that the Federal Accounting Standards Advisory Board (FASAB) has issued Interpretation of Federal Financial Accounting Standards 10, *Clarification of Non-federal Non-entity FBWT Classification (SFFAS 1, Paragraph 31): An Interpretation of SFFAS 1 and SFFAS 31*.

Interpretation 10 is available on the FASAB website at <https://fasab.gov/accounting-standards/>. Copies can be obtained by contacting FASAB at (202) 512-7350.

FOR FURTHER INFORMATION CONTACT: Ms. Monica R. Valentine, Executive Director, 441 G Street, NW, Suite 1155, Washington, DC 20548, or call (202) 512-7350.

Authority: Federal Advisory Committee Act, Pub. L. No. 92-463.

Dated: May 10, 2021.

Monica R. Valentine,
Executive Director.